

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF DELAWARE

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JEOFFREY L. BURTCH, CHAPTER 7	:	
TRUSTEE, FACTORY 2-U STORES, INC., <i>et</i>	:	
<i>al.</i> ,	:	
	:	
Plaintiff,	:	
	:	
v.	:	
	:	C. A. No. 07-00556-JJF-LPS
MILBERG FACTORS, INC., CAPITAL	:	
FACTORS, INC., THE CIT	:	
GROUP/COMMERCIAL SERVICES, INC.,	:	
GMAC COMMERCIAL FINANCE LLC,	:	
HSBC BUSINESS CREDIT (USA) INC.,	:	
ROSENTHAL AND ROSENTHAL, INC.,	:	
STERLING FACTORS CORPORATION,	:	
WELL FARGO CENTURY INC.,	:	
	:	
Defendants.	:	
-----	x	


**REPLY OF DEFENDANT MILBERG FACTORS, INC. IN SUPPORT OF  
MOTION TO DISMISS AND JOINDER IN AND TO (I) THE REPLY OF CIT  
GROUP/COMMERCIAL SERVICES, INC. IN SUPPORT OF MOTION TO DISMISS  
THE COMPLAINT AND (II) THE REPLY OF GMAC COMMERCIAL FINANCE LLC,  
STERLING FACTORS CORPORATION, AND WELLS FARGO CENTURY, INC.  
IN SUPPORT OF MOTION TO DISMISS [Docket Nos. 35, 52, 53]**

Milberg Factors, Inc. ("Milberg"), a defendant in the above-captioned proceeding, hereby files this reply in support of its motion to dismiss and joins in the replies of The CIT Group/Commercial Services, Inc. and GMAC Commercial Finance LLC, Sterling Factors Corporation, and Wells Fargo Century, Inc. in support of the motion to dismiss (collectively, the "Reply Memoranda"), and for the reasons set forth in the Reply Memoranda, each of which is incorporated by reference as though set forth fully herein, Milberg respectfully submits that the

complaint be dismissed.

Dated: April 2, 2008

COZEN O'CONNOR

  
\_\_\_\_\_  
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Plaintiff,	:	
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	:	C. A. No. 07-00556-JJF-LPS
MILBERG FACTORS, INC., CAPITAL	:	
FACTORS, INC., THE CIT	:	
GROUP/COMMERCIAL SERVICES, INC.,	:	
GMAC COMMERCIAL FINANCE LLC,	:	
HSBC BUSINESS CREDIT (USA) INC.,	:	
ROSENTHAL AND ROSENTHAL, INC.,	:	
STERLING FACTORS CORPORATION,	:	
WELL FARGO CENTURY INC.,	:	
	:	
Defendants.	:	
-----	X	

**CERTIFICATE OF SERVICE**

I, Jeffrey R. Waxman, certify that I am not less than 18 years of age, and that service of the *Reply of Defendant Milberg Factors, Inc. in Support of Motion to Dismiss and Joinder in and to (I) the Reply of CIT Group/Commercial Services, Inc. in Support of Motion to Dismiss the Complaint and (II) the Reply of GMAC Commercial Finance LLC, Sterling Factors Corporation, and Wells Fargo Century, Inc. In Support Of Motion To Dismiss* was made on April 2, 2008 upon the following parties:

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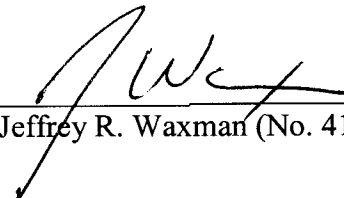
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Under penalty of perjury, I declare that the foregoing is true and correct.

Dated: April 2, 2008

COZEN O'CONNOR

  
\_\_\_\_\_  
Jeffrey R. Waxman (No. 4159)